

ACT 103

H.B. NO. 328

A Bill for an Act Relating to General Excise Tax.

*Be It Enacted by the Legislature of the State of Hawaii:*

SECTION 1. Section 237-40, Hawaii Revised Statutes, is amended by amending subsection (d) to read:

“(d) Refunds. [No credit or refund shall be allowed more than three years after the annual return was filed, or in any case of payment of tax without the filing of an annual return, more than three years after payment of tax, unless a claim for the credit or refund was filed within the period.] No credit or refund shall be allowed for any tax imposed by this chapter, unless a claim for such credit or refund shall be filed within three years after the annual return was filed, or in any case of payment of tax without the filing of an annual return, within three years after payment of tax, or within three years of the date prescribed for the filing of the annual return, whichever is later. The limitation shall not apply to a credit or refund pursuant to an appeal, provided for by section 237-42.”

SECTION 2. Statutory material to be repealed is bracketed. New material is underscored.

SECTION 3. This Act upon its approval shall apply to taxable years beginning after December 31, 1982.

(Approved May 24, 1983.)